

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re

CUSTOMS AND TAX ADMINISTRATION  
OF THE KINGDOM OF DENMARK  
(SKATTEFORVALTNINGEN) TAX REFUND  
SCHEME LITIGATION

MASTER DOCKET

18-md-2865 (LAK)

This document relates to case nos.:

18-cv-07828; 19-cv-01785; 19-cv-01867; 19-cv-01893; 19-cv-01781; 19-cv-01783; 19-cv-01866; 19-cv-01895; 19-cv-01794; 19-cv-01865; 19-cv-01904; 19-cv-01798; 19-cv-01869; 19-cv-01922; 19-cv-01800; 19-cv-01788; 19-cv-01870; 18-cv-07827; 19-cv-01791; 19-cv-01792; 19-cv-01928; 19-cv-01926; 19-cv-01868; 18-cv-07824; 19-cv-01929; 19-cv-01803; 19-cv-01806; 19-cv-01906; 19-cv-01801; 19-cv-01894; 19-cv-01808; 19-cv-01810; 19-cv-01809; 18-cv-04833; 19-cv-01911; 19-cv-01898; 19-cv-01812; 19-cv-01896; 19-cv-01871; 19-cv-01813; 19-cv-01930; 18-cv-07829; 18-cv-04434; 19-cv-01815; 19-cv-01818; 19-cv-01931; 19-cv-01918; 19-cv-01873; 19-cv-01924; 19-cv-10713.

**PROPOSED JOINT STIPULATION REGARDING THE HANDLING OF  
ELECTRONIC EXHIBITS**

Plaintiff Skatteforvaltningen (“SKAT”) and Defendants respectfully submit the following proposed joint stipulation regarding the handling of electronic exhibits:

1. During trial, SKAT will provide a clean, dedicated laptop that will be the official depository of all admitted exhibits (the “Depository Laptop”). The hard drive of the Depository Laptop will have two folders: (i) a folder for SKAT’s Admitted Exhibits, and (ii) a folder for Defendants’ Admitted Exhibits.
2. At the end of each trial day, one representative from SKAT and one representative for Defendants will meet and confirm the exhibits the Court admitted from each side’s exhibit list that trial day. Once the admitted exhibits are agreed upon, they will be marked by the relevant party representative with a “P,” signifying plaintiff’s counsel’s

consent, and a “D,” signifying defense counsel’s consent (the “Agreed Admitted Exhibits”).

The Agreed Admitted Exhibits will then be uploaded on a daily basis to a file share site agreed to by the parties and saved into separate folders: (i) a folder for SKAT’s Agreed Admitted Exhibits, and (ii) a folder for Defendants’ Agreed Admitted Exhibits.

3. Separately, at the end of each trial day, one representative from SKAT and one representative for Defendants will meet and confirm the exhibits that were marked for identification but were not admitted (the “Non-Admitted Exhibits”). The Non-Admitted Exhibits will then be uploaded on a daily basis to a file share site agreed to by the parties and saved into separate folders for Non-Admitted Exhibits.

4. At the end of each trial week, the party representatives will meet and download the Agreed Admitted Exhibits from the file share site onto the clean laptop and place them in the appropriate folders. The Depository Laptop will be provided to the Jury during deliberation.

5. The party representatives will also download a copy of the Agreed Admitted Exhibits and the Non-Admitted Exhibits onto an external storage device, which will be provided to the Court at the close of evidence. For the avoidance of doubt, the Depository Laptop will not be counted as one of SKAT’s or the Defendants permitted General Purpose Computing Devices.

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*Counsel for Defendant Robert Klugman*

SO ORDERED:

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Lewis A. Kaplan  
United States District Judge